# Chapter 3.78 MULTIFAMILY HOUSING PROPERTY TAX EXEMPTION

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# 3.78.010 Findings. SHARE

- A. The urban center, as defined in this chapter, of the city of Everett lacks sufficient available, desirable and convenient residential housing to meet the needs of the public, and more current and future residents of Everett would be likely to live in the city's urban center if additional desirable, convenient, attractive and livable places to live were available.
- B. The development of such housing units in the urban center of the city will attract and maintain a significant increase in the number of residents, thus making the area more vibrant and will help to stimulate business, entertainment and cultural activities. Accordingly, development of additional housing within the urban center of the city of Everett will help to achieve the planning goals mandated by the Growth Management Act under RCW 36.70A.020.

- C. The tax incentive provided by Chapter <u>84.14</u> RCW will stimulate the creation of new and enhanced residential structures within the city's urban center, benefiting and promoting the public health, safety and welfare by encouraging residential redevelopment.
- D. This housing tax-incentive program also would promote further economic development and enhanced public safety in the city's urban center by creating an influx of new residents who will utilize urban services, stimulate redevelopment consistent with the policies of the Everett growth management comprehensive plan, and encourage increased residential opportunities.
- E. The providing of additional housing opportunity in the residential targeted area described in Section 3.78.150 meets the requirements of Chapter 84.14 RCW.
- F. The notice of hearing given for the designation of the residential targeted area and the adoption of this chapter meets the requirements of RCW <u>84.14.040</u>. (Ord. 3271-12 § 1, 2012: Ord. 2347-98 § 1, 1998)

### 3.78.020 Purpose. SHARE

It is the purpose of this chapter to encourage increased residential housing, including affordable housing opportunities, in keeping with the goals and mandates of the Growth Management Act (Chapter 36.70A RCW) so as to stimulate the construction of new multifamily housing and the rehabilitation of existing vacant and underutilized buildings for multifamily housing in the city's urban center having insufficient housing opportunities. (Ord. 3032-07 § 1, 2007: Ord. 2347-98 § 2, 1998)

### 3.78.030 Definitions. SHARE

- A. "Affordable housing" means residential housing that is rented by a person or household whose monthly housing costs, including utilities other than telephone, do not exceed thirty percent of the household's monthly income. For the purposes of housing intended for owner occupancy, "affordable housing" means residential housing that is within the means of low- or moderate-income households.
- B. "City" means the city of Everett, a municipal corporation and political subdivision.
- C. "Director" means the director of the city of Everett's department of planning and community development or authorized designee.
- "Household" means a single person, family, or unrelated persons living together.

- E. "Low-income household" means a single person, family, or unrelated persons living together whose adjusted income is at or below eighty percent of the median family income adjusted for family size for the county where the project is located, as reported by the United States Department of Housing and Urban Development. For cities located in high-cost areas, "low-income household" means a household that has an income at or below one hundred percent of the median family income adjusted for family size for the county where the project is located.
- F. "Moderate-income household" means a single person, family, or unrelated persons living together whose adjusted income is more than eighty percent but is at or below one hundred fifteen percent of the median family income adjusted for family size for the county where the project is located, as reported by the United States Department of Housing and Urban Development. For cities located in high-cost areas, "moderate-income household" means a household that has an income at or below one hundred percent of the median family income, adjusted for family size, but is at or below one hundred fifteen percent of the median family income, adjusted for family size, for the county where the project is located.
- G. "High-cost area" means a county where the third quarter median house price for the previous year as reported by the Washington Center for Real Estate Research at Washington State University is equal to or greater than one hundred thirty percent of the statewide median house price published during the same time period.
- H. "Owner" means the property owner of record.
- I. "Multifamily housing" and "multiple-unit housing" are used synonymously in this chapter and mean a building having the number of dwelling units specified in Section 3.78.070(D)(3) that are not designed or used as transient accommodations, not including hotels and motels, and designed for permanent residential occupancy resulting from new construction, rehabilitation or conversion of a vacant, underutilized or substandard building to multifamily housing.
- J. "Permanent residential occupancy" means multifamily housing that provides either owner-occupant housing or rental accommodations that are leased for a period of at least one month on a nontransient basis. This excludes accommodations that offer occupancy on a transient basis such as hotels and motels that predominately offer rental accommodations on a daily or weekly basis.
- K. "Rehabilitation improvements" means modifications to existing structures that are vacant for twelve months or longer that are made to achieve a condition of substantial compliance with existing building codes or modification to existing occupied structures which increase the number of multifamily housing units.

- L. "Residential targeted area" means the areas within or coterminous with the city's urban center as defined in this chapter that have been designated by the city council as the residential targeted area in accordance with this chapter and Chapter 84.14 RCW as found by the city council to be lacking sufficient available, convenient, attractive, livable, and desirable residential housing to meet the needs of the public.
- M. "Urban center" means (1) the downtown area, and (2) the compact identifiable sections of the E-1 MUO zones as both are described in Section 3.78.150, where urban residents may obtain a variety of products and services including, but not limited to, shops, offices, banks, restaurants, governmental agencies and a mixture of uses and activities that may include housing, recreation, and cultural activities in association with either commercial or office, or both uses. (Ord. 3271-12 §§ 2, 3, 2012; Ord. 3032-07 § 2, 2007; Ord. 2979-07 § 1, 2007; Ord. 2347-98 § 3, 1998)

### 3.78.040 Residential targeted area designation criteria. SHARE

Following notice and public hearing, or a continuance thereof, as prescribed in RCW <u>84.14.040</u>, the city council may, in its sole discretion, designate all of or a portion of the residential targeted area described in the notice of hearing as the residential targeted area. The designated targeted area must meet the following criteria, as found by city council in its sole discretion:

- A. The targeted area is located within the urban center as determined by the city council;
- B. The targeted area lacks sufficient available, attractive, convenient, desirable, and livable residential housing to meet the needs of the public who would be likely to live in the urban center, if such places to live were available; and
- C. The providing of additional housing opportunity in the targeted area will assist in achieving the stated purposes of RCW 84.14.007, namely:
- 1. Encourage increased residential opportunities within the targeted area of the city of Everett; or
- 2. Stimulate the construction of new multifamily housing and the rehabilitation of existing vacant and underutilized buildings for multifamily housing that will increase and improve residential opportunities within the city's urban centers;
- D. In designating the residential targeted area, the city council may also consider other factors, including, but not limited to, which additional housing in the targeted area will attract and maintain a significant increase in the number of permanent residents, whether additional housing in the targeted area will help revitalize the city's

urban center, whether an increased residential population will help improve the targeted area and whether an increased residential population in the targeted area will help to achieve the planning goals mandated by the Growth Management Act under RCW 36.70A.020;

E. The notice for the hearing has met the requirements of RCW 84.14.040. (Ord. 2347-98 § 4, 1998)

## 3.78.050 Amendment or rescission of designation of residential targeted area. SHARE

The city council may, by ordinance, amend or rescind the designation of the residential targeted area at any time pursuant to the same procedure as set forth in this chapter for original designation. (Ord. 2347-98 § 5, 1998)

### 3.78.060 Residential targeted area standards and guidelines. SHARE

For the designation of residential targeted area, the city council shall adopt basic requirements for both new construction and rehabilitation, including the application process and procedures. The city council may also adopt guidelines and requirements including the following:

- A. Requirements that address demolition of existing structures and site utilization; and
- B. Building requirements that may include elements addressing parking, height, density, environmental impact, public benefit features, compatibility with surrounding property, and such other amenities as will attract and keep permanent residents and will properly enhance the livability of the residential targeted area. The required amenities should be relative to the size of the proposed project and tax benefit to be obtained.
- C. A proposed project must meet the standards and guidelines listed in Section 3.78.070(D)(1) through (10), including parking requirements existing for the applicable zone in effect at the time the applicant submits a fully completed application to the director; provided, all parking shall be provided on site for the project subject to the application. (Ord. 3271-12 § 4, 2012: Ord. 2979-07 § 2, 2007: Ord. 2347-98 § 6, 1998)

# 3.78.070 Tax exemption for multifamily housing in residential targeted areas. SHARE

- A. Intent. Limited ten-year exemptions from ad valorem property taxation for multifamily housing in urban centers are intended to:
- 1. Encourage increased residential opportunities within the urban center designated by the city council as a residential targeted area;

- 2. Stimulate new construction or rehabilitation of existing vacant and underutilized buildings for multifamily housing in the residential targeted area to increase and improve housing opportunities;
- 3. Assist in directing future population growth in the designated urban center, thereby reducing development pressure on single-family residential neighborhoods; and
- 4. Achieve development densities which are more conducive to transit use in the designated urban center.
- B. Duration of Exemption. The value of new construction, conversion, and rehabilitation improvements qualifying under this chapter is exempt from ad valorem property taxation for:
- 1. Ten successive years beginning January 1st of the year immediately following the calendar year of issuance of the final certificate of tax exemption, provided applications for certificates of tax exemption eligibility have been submitted prior to July 22, 2007;
- 2. Eight successive years beginning January 1st of the year immediately following the calendar year of issuance of the final certificate if applications for tax exemption were submitted on or after July 22, 2007; or
- 3. Twelve successive years beginning January 1st of the year immediately following the calendar year of issuance of the final certificate if applications for tax exemption were submitted on or after July 22, 2007, and the property otherwise qualifies for the exemption under Chapter 84.14 RCW and meets the following conditions:
- a. The applicant must commit to renting or selling at least twenty percent of the multifamily housing units as affordable housing units to low- and moderate-income households, and the property must satisfy that commitment. In the case of projects intended exclusively for owner occupancy, the minimum requirement of this subsection may be satisfied solely through housing affordable to moderate-income households.
- b. The exemptions provided herein do not include the value of land or nonhousing related improvements.
- C. Limits on Exemption. The exemption does not apply to the value of the land or to the value of improvements not qualifying under this chapter, nor does the exemption apply to increases in assessed valuation of land or nonqualifying improvements. In the case of rehabilitation of existing buildings, the exemption does not include the value of improvements constructed prior to submission of the completed application required under this chapter.

- D. Project Eligibility. A proposed project must meet the following requirements for consideration for a property tax exemption:
- 1. Location. The project must be located within the residential targeted area as designated pursuant to Section 3.78.150.
- 2. Tenant Displacement Prohibited. The project must not displace existing residential tenants of structures that are proposed for redevelopment. Existing dwelling units proposed for rehabilitation must have been unoccupied for a minimum of twelve months prior to submission of an application and must fail to comply with one or more requirements of the Uniform Building Code or of the city's housing ordinance as set forth in EMC Title 16. Applications for new construction cannot be submitted for vacant property upon which an occupied residential rental structure previously stood, unless a minimum of twelve months has elapsed from the time of most recent occupancy.
- 3. Size. The project must include a minimum of:
- a. Eight multifamily housing units; or
- b. Four multifamily housing units in a building in which all residential units are located above the ground floor in a building containing a minimum of four thousand square feet of commercial space on the ground floor; or
- c. Eight units of rehabilitated multifamily housing; provided, that conversion of buildings originally constructed as single-family dwellings to multiple-family dwellings shall not be eligible for the property tax exemption provided herein; and further provided, that existing multifamily housing that has been vacant for twelve months or more does not have to provide additional units so long as the project provides at least eight units of rehabilitated multifamily housing.
- 4. Permanent Residential Housing. At least fifty percent of the space designated for multifamily housing must be provided for permanent residential occupancy, as defined in Section 3.78.030(J) and only that portion of the space designated for multifamily housing shall be eligible for the exemption provided for herein.
- 5. Proposed Completion Date. New construction multifamily housing and rehabilitation improvements must be completed within three years from the date of approval of the application, plus any extension of time granted under Section 3.78.090(B).
- 6. Compliance with Guidelines and Standards. The project must be designed to comply with the city's comprehensive plan, building, housing and zoning codes, design guidelines, and any other applicable

regulations in effect at the time the applicant submits a fully completed application to the director. For the duration of the exemption granted under this chapter, the property shall have no violations of applicable zoning requirements, land use regulations, or building and housing ordinance requirements for which a notice of violation has been issued and is not resolved by compliance, withdrawal or other final resolution. The project must also comply with any other standards and guidelines adopted by the city for the residential targeted area in which the project will be developed.

- 7. Off-Street Parking.
- The project must provide all required parking spaces on site.
- b. The parking requirements for multiple-family dwellings of the Everett zoning code are applicable to multifamily residences provided for in this chapter.
- c. The term "parking spaces on site" means that all the parking required under applicable city codes and requirements shall be off-street parking and provided on the property subject to the application for tax exemption hereunder or on any contiguous parcel owned by the applicant and not separated by a street, alley, other public right-of-way, or property not owned by the applicant. The planning director may authorize the parking area for a multifamily residence which is subject to the application for tax exemption hereunder to be located on a contiguous parcel which is separated from the multifamily residence site by an alley, if topographic, environmental or space constraints prevent vehicle parking and maneuvering from being placed on the location otherwise required by this chapter. In approving the on-site parking on any parcel contiguous to the multifamily residence site, including any approved parcel separated by an alley, the planning director shall require the owner to execute and record a covenant running with the land, acceptable to the city attorney, dedicating such parking area to parking use, to terminate only in the event that the owner's use which created the need for the parking on the owner's property is abandoned, discontinued or otherwise terminated, or the owner provides parking in a contiguous alternate location which is acceptable to and approved by the city.
- 8. Building Materials. The planning director shall have the authority to, in consultation with the building official, promulgate minimum standards for the quality of building materials to be used on projects seeking the property tax exemption.
- 9. Design Requirements within the Downtown Area.
- a. A project outside the B-3 zone, and any project in the B-3 zone that does not otherwise use at least two bonus elements provided in Section 19.22.020(E) to qualify for floor area ratio or building height bonuses shall

include one bonus element provided in Section <u>19.22.020(E)</u> for each ten dwelling units or portion thereof, up to a maximum of three bonus elements. Any bonus element constituting a use that is not otherwise permitted in the zone in which the property is located may not be used to satisfy this requirement.

- b. Projects in the B-3 zone that use at least two of the bonus elements in Section 19.22.020(E) to qualify for floor area ratio or building height bonuses shall provide one additional bonus element provided in Section 19.22.020(E) for each twenty dwelling units or portion thereof, up to a maximum of three additional bonus elements, unless the director determines that it is infeasible and the building otherwise provides high quality architectural design and building materials.
- c. As an alternative to the bonus elements provided in subsection (D)(9)(a) or (D)(9)(b) of this section, the applicant may propose other design elements that enhance the livability of the project and/or the city's urban center. Such proposals shall be subject to approval by the planning director, and the director shall have the authority to require changes to the proposed alternative to promote design quality and further the goals and objectives of the downtown plan. Such improvements or design measures must be in addition to the requirements of the city's zoning, building or housing codes, including but not limited to:
- (1) Special treatment or use of specific architectural elements on building facades;
- (2) Special emphasis to accentuate building entrances;
- (3) Special treatment to enhance the streetscape;
- (4) Special treatment of building lobbies or foyers for the comfort, convenience and safety of residents;
- (5) Cleaning, repair, painting, or other functional improvements to existing buildings;
- (6) Removal of nonconforming signs from buildings or lots;
- (7) Preservation and/or restoration of historical elements of existing buildings in accordance with the Secretary of the Interior's standards for historic buildings;
- (8) Special design treatment to promote or enhance compatibility with the function, design or location of improvements on surrounding properties.
- 10. Design Requirements within the E-1 MUO (Mixed Use Overlay) Zone.

- a. A multiple-family housing development within the E-1 MUO (Mixed Use Overlay) zone with a minimum of twenty dwelling units shall be eligible for the property tax exemption as provided in this chapter, provided it meets all of the standards of this chapter and at least two of the following requirements:
- (1) It provides a minimum of two hundred square feet of on-site common open space per dwelling unit accessible to the residents of the development. A minimum of one-half of this space shall be provided at or near the ground level, and shall be improved as required by Chapter 19.31B. The remainder of this open space area may be provided in one or more roof-top or terrace open space areas having a minimum horizontal dimension of twenty feet measured in any direction.
- (2) It provides a minimum of two hundred square feet of on-site common space per dwelling unit accessible for general use by residents and customers of mixed use commercial and residential development on site, improved as required by Chapter 19.31B.
- (3) It locates all required off-street parking for the residential dwelling units within a parking structure either below or above grade.
- (4) It provides off-site pedestrian-oriented street frontage improvements consistent with the standards of Chapter 19.31B on at least one adjacent site equivalent to the amount of frontage that the subject property has on Evergreen Way. This section shall only apply for off-site improvements to properties that do not already meet the standards of Chapter 19.31B.
- (5) It provides, with the authorization of other owners of affected properties, a new pedestrian connection through other properties to abutting neighborhoods in a manner that, in the judgment of the planning director and city engineer, substantially improves pedestrian circulation between Evergreen Way and the abutting neighborhood. Such pedestrian connections shall be improved to standards appropriate for the safety of pedestrians and the security of abutting properties, as determined by the city engineer.
- (6) It provides a minimum of ten percent of all dwelling units as affordable to households with a household income at or below fifty percent of median family income, adjusted for size, and a minimum of ten percent of all dwelling units as affordable to households with a household income between fifty percent and eighty percent of median family income, adjusted for size. Rental rates in such affordable housing shall not exceed thirty percent of the household's monthly income for rent and utilities, excluding telephone, Internet and television utility services.

- b. Combination of Amenities. An applicant may propose a combination of amenities using a different standard than those described in subsection (D)(10)(a) of this section, and the planning director may approve a combination of amenities if such a combination results in a benefit to the public and/or the residents of the development at least equivalent to providing only one of the amenities listed in subsection (D)(10)(a) of this section. For example, an applicant may propose one hundred fifty square feet of open space per dwelling unit and seventy-five percent of the required off-street parking within a structure for consideration by the planning director. The director must evaluate the quality of the proposed design of the combination of two or more amenities to determine if they provide benefits to the public or residents that are at least as great as providing just a single amenity listed in subsection (D)(10)(a) of this section. (Ord. 3271-12 § 5, 2012; Ord. 3032-07
- § 3, 2007; Ord. 2979-07 §§ 3—7, 2007; Ord. 2408-99 § 1 (part), 1999: Ord. 2347-98 § 7, 1998)

## 3.78.080 Application procedures. SHARE

A property owner who wishes to propose a project for a tax exemption shall comply with the following procedures:

- A. Prior to the application for any building permit therefor, the applicant shall submit an application to the director, on a form established by the director along with the required fees. The initial application fees to the city shall consist of a base fee of five hundred dollars, plus twenty-five dollars per multifamily unit. An additional one hundred fifty dollar fee to cover the Snohomish County assessor's administrative costs shall also be paid to the city. If the application is approved, the city shall pay the application fee to the county assessor for deposit in the county current expense fund, after first deducting that portion of the fee attributable to its own administrative costs in processing the application. If the application shall result in a denial by the city, the city shall retain that portion of the fee attributable to its own administrative costs and refund the balance to the applicant.
- B. A complete application shall contain such information as the director may deem necessary or useful, and shall include:
- 1. A brief written description of the project and preliminary schematic site and floor plans of the multifamily units and the structure(s) in which they are proposed to be located setting forth the grounds of for the exemption;
- 2. A brief statement setting forth the grounds for qualification for exemption;
- 3. A statement from the owner acknowledging the potential tax liability when the project ceases to be eligible under this chapter; and

4. Verification by oath or affirmation of the information submitted.

For rehabilitation projects, the applicant shall also submit an affidavit that existing dwelling units have been unoccupied for a period of twelve months prior to filing the application and shall secure from the city, verification of property noncompliance with the city's housing ordinance. (Ord. 2408-99 § 1 (part), 1999: Ord. 2347-98 § 8, 1998)

### 3.78.090 Application review and issuance of conditional certificate. SHARE

The director may certify as eligible an application which is determined to comply with the requirements of this chapter. A decision to approve or deny an application shall be made within ninety days of receipt of a complete application or concurrently with the issuance of the final SEPA determination for the proposed project, whichever is later. An application may be approved subject to such terms and conditions as deemed appropriate by the director to insure the project meets the land use regulations of the city.

- A. Approval. If an application is approved by the director, the approval, together with a contract between the applicant and the city regarding the terms and conditions of the project, signed by the applicant, shall be signed by the mayor. Once the contract is fully executed, the director shall issue a conditional certificate of acceptance of tax exemption. The conditional certificate expires three years from the date of approval unless an extension is granted as provided in this chapter.
- B. Extension of Conditional Certificate. The conditional certificate may be extended by the director for a period not to exceed twenty-four consecutive months. The applicant must submit a written request stating the grounds for the extension, accompanied by a one hundred fifty dollar processing fee. An extension may be granted if the director determines that:
- 1. The anticipated failure to complete construction or rehabilitation within the required time period is due to circumstances beyond the control of the owner;
- 2. The owner has been acting and could reasonably be expected to continue to act in good faith and with due diligence; and
- 3. All the conditions of the original contract between the applicant and the city will be satisfied upon completion of the project.
- C. Denial of Application. If the application is denied, the director shall state in writing the reasons for denial and shall send notice to the applicant at the applicant's last known address within ten days of the denial. An

applicant may appeal a denial to the city council by filing a written appeal with the city clerk within thirty days of notification by the city to the applicant the application is denied. The appeal will be based upon the record made before the director with the burden of proof on the applicant to show that there is no substantial evidence on the record to support the director's decision. The decision of the city council in denying or approving the application is final. All other appeals of the director's decisions shall be made to the hearing examiner. (Ord. 3032-07 § 4, 2007; Ord. 2408-99 § 1 (part), 1999: Ord. 2347-98 § 9, 1998)

#### 3.78.100 Application for final certificate. SHARE

Upon completion of the improvements provided in the contract between the applicant and the city and upon issuance of a temporary or permanent certificate of occupancy, the applicant may request a final certificate of tax exemption. The applicant must file with director such information as the director may deem necessary or useful to evaluate eligibility for the final certificate and shall include:

- A. A statement of expenditures made with respect to each multifamily housing unit and the total expenditures made with respect to the entire property;
- B. A description of the completed work and a statement of qualification for the exemption;
- C. A statement that the work was completed within the required three-year period or any authorized extension. Within thirty days of receipt of all materials required for a final certificate, the director shall determine whether the improvements satisfy the requirements of this chapter;
- D. If applicable, a statement that the project meets the affordable housing requirements as described in RCW 84.14.020. (Ord. 3032-07 § 5, 2007: Ord. 2347-98 § 10, 1998)

# 3.78.110 Issuance of final certificate. SHARE

If the director determines that the project has been completed in accordance with the contract between the applicant and the city and has been completed within the authorized time period, the city shall, within ten days following the expiration of the thirty-day period specified in Section 3.78.100(C) of this chapter, file a final certificate of tax exemption with the Snohomish County assessor.

- A. Denial and Appeal. The director shall notify the applicant in writing that a final certificate will not be filed if the director determines that:
- 1. The improvements were not completed within the authorized time period;

- 2. The improvements were not completed in accordance with the contract between the applicant and the city;
- 3. The owner's property is otherwise not qualified under this chapter;
- 4. The owner and the director cannot come to an agreement on the allocation of the value of the improvements allocated to the exempt portion of rehabilitation improvements, new construction and multi-use new construction;
- 5. If applicable, the project does not meet the affordable housing requirements as described in RCW 84.14.020.
- B. Within thirty days of notification by the city to the owner of the director's denial of a final certificate of tax exemption, the applicant may file a written appeal with the city clerk specifying the factual and legal basis for the appeal. Said appeal shall be heard by the city's hearing examiner. (Ord. 3032-07 § 6, 2007: Ord. 2347-98 § 11, 1998)

# 3.78.120 Annual compliance review. SHARE

Within thirty days after the first anniversary of the date of filing the final certificate of tax exemption and each year thereafter, for the tax exemption period, the property owner shall file a notarized declaration with the director indicating the following:

- A. A statement of occupancy and vacancy of the multifamily units during the previous year;
- B. A certification that the property continues to be in compliance with the contract with the city;
- C. A description of any subsequent improvements or changes to the property; and
- D. If applicable, that the property has been in compliance with the affordable housing requirements of RCW 84.14.020.

City staff shall also conduct on-site verification of the declaration. Failure to submit the annual declaration may result in the tax exemption being canceled. (Ord. 3032-07 § 7, 2007: Ord. 2347-98 § 12, 1998)

# 3.78.130 Cancellation of tax exemption. SHARE

If at any time the director determines the owner has not complied with the terms of the contract or with the requirements of this chapter, or that the property no longer complies with the terms of the contract or with the requirements of this chapter, or for any reason no longer qualifies for the tax exemption, the tax exemption

shall be canceled and additional taxes, interest and penalties imposed pursuant to state law. This cancellation may occur in conjunction with the annual review or at any other time when noncompliance has been determined. If the owner intends to convert the multifamily housing to another use, or, if applicable, the owner intends to discontinue compliance with the affordable housing requirements as described in RCW 84.14.020, or any other condition to exemption, the owner must notify the director and the Snohomish County assessor within sixty days of the change in use or intended discontinuance. Upon such change in use or discontinuance, the tax exemption shall be canceled and additional taxes, interest and penalties imposed pursuant to state law.

- A. Effect of Cancellation. If a tax exemption is canceled due to a change in use or other noncompliance, the Snohomish County assessor shall comply with applicable state law to impose additional taxes, interest and penalties on the property, and a priority lien may be placed on the land, pursuant to state law.
- B. Notice and Appeal. Upon determining that a tax exemption is to be canceled, the director shall notify the property owner by certified mail, return receipt requested. The property owner may appeal the determination by filing a notice of appeal with the city clerk within thirty days, specifying the factual and legal basis for the appeal. The hearing examiner will conduct a hearing at which the applicant and the city will be heard and all competent evidence received. The hearing examiner will affirm, modify, or repeal the decision to cancel the exemption based on the evidence received. (Ord. 3032-07 § 8, 2007: Ord. 2347-98 § 13, 1998)

### 3.78.140 Appeals to hearing examiner. SHARE

- A. The city's land use hearing examiner is hereby provided jurisdiction to hear appeals of the decisions of the director under this chapter. Said appeals shall be as follows:
- 1. Appeal of a decision of the director that the owner is not entitled to a final certificate of tax exemption, filed with the city clerk within thirty days of notification by the city to the owner of denial of a final certificate of tax exemption.
- 2. Appeal of a cancellation of tax exemption, filed with the city clerk within thirty days of the of notification by the city to the owner of cancellation.
- B. The hearing examiner's procedures shall apply to hearings under this chapter to the extent they are consistent with the requirement of this chapter and Chapter 84.14. RCW. The hearing examiner shall give substantial weight to the director's decision and the burden of overcoming the weight shall be on the appellant. The decision of the examiner constitutes the final decision of the city. An aggrieved party may appeal the

decision to superior court under RCW <u>34.05.510</u> through <u>34.05.598</u> if the appeal is properly field within thirty days of notification by the city to the appellant of that decision. (Ord. 2347-98 § 14, 1998)

#### 3.78.150 Urban center and residential targeted area designated. SHARE

A. Urban Center, Downtown Area. The area declared to be the downtown area urban center of the city of Everett is the area depicted on Exhibit A, a copy of which is attached to the ordinance codified in this chapter, which comprises portions of Sections 19, 20, 29 and 30 of T.29N., R.5E., W.M. situated in the city of Everett, Washington, and which is legally described as follows:

Commencing at the intersection of the centerlines of Broadway and 33rd Street, which is the true POINT OF BEGINNING; THENCE east along the centerline of 33rd Street to its intersection with the northerly projection of the centerline of alley in Block 796, Everett Land Company's 1st Addition, according to the plat thereof recorded in Volume 3 of Plats, Page 20, records of Snohomish County, Washington; THENCE south along said centerline of the alley in said Block 796, and continuing south along said line and its projection to its intersection with the centerline of 36th Street; THENCE east along the centerline of 36th Street to its intersection with west line of the State Highway No. 5 (Interstate 5) right-of-way; Thence northeasterly along said west right-of-way line of State Highway No. 5 to its intersection with the centerline of the alley in Block 696, Swalwell's 2nd Addition, according to the plat thereof recorded in Volume 3 of Plats, Page 11, records of Snohomish County, Washington; Thence west along said alley centerline to its intersection with the east lot line of Lot 19, Block 693, Plat of Everett, Division I, according to the plat thereof recorded in Volume 5, Page 11, records of Snohomish County, Washington; Thence south along said line to the SE corner of said Lot 19; Thence west along said line and its westerly projection to the east line of Lot 1, Block 689, Plat of Everett, Division I; Thence north along said line to its intersection with the centerline of the alley in said Block 689; Thence west along said centerline to its intersection with the centerline of McDougall Avenue; Thence north along said centerline to its intersection with the east-west alley in Block 688, Plat of Everett, Division I; Thence west along said centerline to its intersection with the centerline of the north-south alley in said Block 688; Thence north along said centerline and its northerly projection to the centerline of Everett Avenue; Thence west along the centerline of Everett Avenue to its intersection with the centerline of Broadway; THENCE north along the centerline of Broadway to its intersection with

the centerline of 26th Street; THENCE west along the centerline of 26th Street to its intersection with the southerly projection of the centerline of the alley located in Block 563 of Rucker's First Plat according to the plat thereof recorded in Volume 12 of Plats, Page 101, records of Snohomish County, Washington; THENCE north along the extended centerline and the centerline of said alley to its intersection with the easterly projection of the south line of Lot 14 of said Block 563; THENCE west along said projection and continuing west along the south line of said Lot 14 and the westerly projection thereof across Wetmore Avenue and continuing west along the south line of Lot 19, Block 562 of said plat and the westerly projection thereof to its intersection with the centerline of the alley located in said Block 652; THENCE north along the centerline of said alley and the northerly projection thereof to its intersection with the centerline of 25th Street; THENCE west along the centerline of 25th Street to its intersection with the southerly projection of the centerline of the alley located in Block 555 of the Plat of Everett according to the plat thereof recorded in Volume 3 of Plats, Page 32, records of Snohomish County, Washington; THENCE north along the centerline of said alley and the northerly projection thereof to the centerline of 24th Street; THENCE west along the centerline of 24th Street to its intersection with the centerline of West Marine View Drive (a.k.a. Norton Avenue); THENCE south along the centerline of West Marine View Drive to its intersection with the centerline of Everett Avenue; THENCE west along the centerline of Everett Avenue to its intersection with BNSF right-of-way (formerly Great Northern Railroad right-of-way); THENCE southwesterly along said line to its intersection with the westerly projection of the centerline of Hewitt Avenue; THENCE east along the centerline of Hewitt Avenue to its intersection with the centerline of Bond Street; THENCE southwesterly along the centerline of Bond Street to its intersection with the centerline of Wall Street; THENCE southeasterly and east along the centerline of Wall Street to its intersection with the southwesterly projection of the centerline of the alley located in the Replat of Block 676, Division C, Plat of Everett, according to the plat thereof recorded in Volume 6 of Plats, Page 38, records of Snohomish County, Washington; THENCE northeasterly along said alley centerline to its intersection with the centerline of Federal Avenue; THENCE north along the centerline of Federal Avenue to its intersection with the westerly projection of the north line of Lot 6, Block 677, Division C, Plat of Everett, according to the plat thereof recorded in Volume 3 of

Plats, Page 70, records of Snohomish County, Washington; THENCE east along said north line of Lot 6 across the alley of said Block 677 and continuing east along the north line of Lot 35 of said Block 677 easterly projection thereof across Nassau Street and continuing east along the north line of Lot 6, Block 678, Division C, Plat of Everett, to its intersection with the centerline of the alley located in said Block 678; THENCE south along said alley centerline and its projection to its intersection with the centerline of Wall Street; THENCE east along the centerline of Wall Street to its intersection with the centerline of West Marine View Drive; THENCE south along the centerline of West Marine View Drive to its intersection with the westerly projection of the north line of Lot 6, Block 733 of the Plat of Everett, Division H, according to the plat recorded in Volume 4 of Plats, Page 50, records of Snohomish County, Washington; THENCE east along the westerly projection of the north line of said Lot 6 across the alley of said Block 733 and continuing east along the north line of Lot 27 of said Block 733 and the easterly projection thereof to its intersection with the centerline of Grand Avenue; THENCE south along the centerline of Grand Avenue to its intersection with the centerline of 32nd Street; THENCE east along the centerline of 32nd Street to its intersection with the northerly projection of the centerline of the alley located in Block 770 of the Plat of Everett, Division H; THENCE south along said projection and continuing south along the centerline of the alley of said Block 770 and the southerly projection thereof to its intersection with the centerline of 33rd Street; THENCE west along the centerline of 33rd Street to its intersection with the centerline of Rucker Avenue; THENCE south along the centerline of Rucker Avenue to its intersection with the centerline of 36th Street; THENCE east along the centerline of 36th Street to its intersection with the centerline of Colby Avenue; THENCE north along the centerline of Colby Avenue to its intersection with the centerline of 33rd Street; THENCE east along the centerline of 33rd Street to its

MULTI-FAMILY

Property Tax Exempt Zone

Tax Exempt Zone

Proposed Addition

Proposed Addition

Wall St.

Hewitt Ave

Pacific Ave

32nd Street

33rd Street

33th Street

Scole: 1 nch = 800 feet
124/06

intersection with the centerline of Broadway, and the POINT OF BEGINNING.

- B. Urban Centers, E-1 MUO (Mixed Use Overlay) Zones. The areas declared to be the E-1 MUO (Mixed Use Overlay) urban centers of the city of Everett are the areas depicted on Exhibit B, a copy of which is attached to the ordinance codified in this chapter, and which are legally described as follows:
- 1. "41st Street" Mixed Use Overlay Zone.

Commencing at the intersection of the centerlines of that portion of 39th Street lying east of Rucker Avenue and between Blocks 4 and 5, Climax Land Company's First Addition to Everett according to the plat thereof recorded in Volume 4 of Plats, Page 21, records of Snohomish County, Washington and Rucker Avenue; THENCE easterly along the centerline of 39th Street to its intersection with the northerly projection of the centerline of the alley in Block 5, Climax Land Company's First Addition to Everett, which is the TRUE POINT OF BEGINNING; THENCE southerly along said centerline to its intersection with the easterly projection of the south line of Lot 1, Block 25, Re-Plat of Blocks 19-28, South Park Addition to Everett according to the plat thereof recorded in Volume 8 of Plats, Page 5, records of Snohomish County, Washington; THENCE westerly along said line to its intersection with the centerline of the alley west of Block 24, Re-Plat of Blocks 19-28, South Park Addition to Everett;

THENCE northerly along said line to its intersection with the centerline of 42nd Street; THENCE easterly along said centerline to its intersection with the centerline of Rucker Avenue; THENCE northerly along said centerline to its intersection with the centerline of 41st Street; THENCE westerly along said centerline to its intersection with the centerline of High Street; THENCE northerly along said centerline to its intersection with the westerly projection of the north line of Lot 42, Block 5, Smyth Land Company's 2nd Addition according to plat thereof recorded in Volume 4 of Plats, Page 25, records of Snohomish County, Washington; THENCE easterly along said line and its projection to its intersection with the centerline of Rucker Avenue; THENCE northerly along said centerline to its intersection with the centerline of that portion of 39th Street lying east of Rucker Avenue and between Blocks 4 and 5, Climax Land Company's First Addition to Everett; THENCE easterly along said centerline to its intersection with the centerline of the alley in Block 5, Climax Land Company's First Addition to Everett, and the TRUE POINT OF BEGINNING.

#### 2. 50th Street Mixed Use Overlay Zone.

Commencing at the intersection of the centerlines of 47th Street and Evergreen Way, THENCE southerly along said centerline to its intersection with the easterly projection of the north line of Lot 62, South Highway Addition according to the plat thereof recorded in Volume 12 of Plats, Page 10, records of Snohomish County, Washington, which is the TRUE POINT OF BEGINNING; THENCE southerly along said centerline to its intersection with the centerline of 50th Street SE; THENCE easterly along said centerline to its intersection with the northerly projection of the centerline of the alley between Claremont Way and Wilmington Avenue, Plat of Claremont Heights according to the plat thereof recorded in Volume 12 of Plats, Page 43, records of Snohomish County, Washington; THENCE southerly along said centerline and its projection to its intersection with the centerline of 52nd Street SE; THENCE easterly along said centerline to its intersection with the north projection from a point located on the south margin of 52nd Street SE, located 662.01 feet from the westerly margin of vacated Highway Place; THENCE North to said point; THENCE S24°47'53"W a distance on 222.82 feet; THENCE S00°53'30"W a distance of 18.27 feet; THENCE S34°01'04"W a distance of 439.05 feet; THENCE S9°41'03"W a distance of 9.83 feet

to the NE corner of Lot 1 of the Binding Site Plan recorded in AFN 8308295012, records of Snohomish County, Washington; THENCE westerly along the north line of Lot 1 and its westerly projection to its intersection with the centerline of Evergreen Way; THENCE northeasterly along said centerline to its intersection with the centerline of 52nd Street SE: THENCE westerly along said centerline to its intersection with the centerline of Woodlawn Avenue; THENCE northerly along said centerline to its intersection with the projection of the north line of Lot 1, Cascade Terrace Addition to Everett, according to the plat thereof recorded in Volume 12 of Plats, Page 41, records of Snohomish County, Washington; THENCE easterly along said line to the SW corner of Lot 2, Cascade Terrace Addition to Everett; THENCE northerly along the east line of Lot 2 to the NE corner of Lot 3, Cascade Terrace Addition to Everett; THENCE westerly along the north line of Lot 3 to the SE corner of Lot 4, Cascade Terrace Addition to Everett; THENCE northerly along the east line of Lot 4 to the NE corner of Lot 5, Cascade Terrace Addition to Everett; THENCE northwesterly along the northeast line of Lot 6, Cascade Terrace Addition to Everett to the north corner of Lot 6; THENCE north along the east line of Lot 7, Cascade Terrace Addition to Everett, to the SE corner of Lot 20, West Ridge according to the plat thereof recorded in Volume 13 of Plats, Page 70, records of Snohomish County, Washington; THENCE northeasterly along the eastern line of Lot 20 and its projection to its intersection with the centerline of Glacier Lane; THENCE northerly along said centerline to its intersection with the centerline of 49th Street SE; THENCE easterly along the centerline to its intersection with the southerly projection of the alley on the western boundary of the South Highway Addition to Everett; THENCE northerly along said centerline to its intersection with the westerly projection of the north line of Lot 62, South Highway Addition; THENCE easterly along said line to its intersection with the centerline of Evergreen Way and the TRUE POINT OF BEGINNING.

#### 3. Madison—Pecks Mixed Use Overlay Zone.

Commencing at the intersection of the centerlines of Pecks Drive and Evergreen Way, THENCE westerly along the centerline of Pecks Drive to its intersection with the southerly projection of the eastern boundary of City of Everett Short Plat 28-96, according to the short plat thereof recorded in Volume 3 of Short Plats, Page 272, records of Snohomish County, Washington, a portion of Lots 15 and 16, Block 6,

Beverly Hills Division 4 according to the plat thereof recorded in Volume 10 of Plats, Page 97, records of Snohomish County, Washington which is the TRUE POINT OF BEGINNING; THENCE northerly along said line to its intersection with the south line of Lot 14, Block 6, Beverly Hills Division 4; THENCE easterly along said line to the SE corner of Lot 14; THENCE northerly along the east line of Lot 14 to the NW corner of Lot 22, Block 6, Beverly Hills Division 4; THENCE easterly along the north line of Lot 22 and its projection to its intersection with the centerline of Evergreen Way; THENCE easterly to a point on the east line 227.25 feet from the SE corner of Lot 1, Block 3, Beverly Hills Division 2, according to the plat thereof recorded in Volume 10 of Plats, Page 78, records of Snohomish County, Washington; THENCE southerly along said east line and its southerly projection to its intersection with the centerline of Berkshire Drive; THENCE easterly along the centerline of Berkshire Drive to its intersection with the northerly projection of the east line of Lot 6, Block 4, Beverly Hills Division 2; THENCE southerly to the NE corner of Lot 9, Block 4, Beverly Hills Division 2: THENCE southwesterly along the eastern line of Lot 9 to the SE corner of Lot 11, Block 4, Beverly Hills Division 2: THENCE southeasterly along the projection of the north line of Lot 34, Block 6, Beverly Hills Division 2 to the NE corner of Lot 34; THENCE southwesterly along the eastern lot line of Lot 34, Block 6, Beverly Hills Division 2 and its projection to its intersection with the centerline of Madison Street; THENCE westerly along said centerline to its intersection with the centerline of Rainier Drive; THENCE southwesterly along said centerline to its intersection with the centerline of Ttereve Drive; THENCE easterly along the said centerline to its intersection with Rainier Drive; THENCE southerly along the centerline of Rainier Drive to its intersection with the easterly projection of the south line of Lot 4, Block 6, Beverly Hills Division 1 according to the plat thereof recorded in Volume 10 of Plats, Page 76, records of Snohomish County, Washington; THENCE westerly along said line to the NE corner of Lot 11, Block 6, Beverly Hills Division 1; THENCE southerly to the SE corner of Lot 11; THENCE westerly along the south line of Lot 11 and its projection to its intersection with the centerline of Evergreen Way; THENCE northerly along said centerline to its intersection with the centerline of Madison Street; THENCE westerly along the centerline of Madison Street to its intersection with the centerline of Cady Road; THENCE northerly along the centerline of Cady Road to its intersection with the westerly projection of the north line of Lot 19, Cady's Addition to

Beverly Hills according to the plat thereof recorded in Volume 11 of Plats, Page 14, records of Snohomish County, Washington; THENCE easterly along the north line of Lot 19 to the NE corner of Lot 16, Cady's Addition to Beverly Hills; THENCE northerly to the NW corner of Lot 67, Beverly Hills Division 3 according to the plat thereof recorded in Volume 10 of Plats, Page 83, records of Snohomish County, Washington; THENCE easterly along the north line of Lot 67 and its easterly projection to its intersection with the centerline of Fleming Street; THENCE northerly along the centerline of Fleming Street to its intersection with the centerline of Pecks Drive; THENCE easterly along the centerline of Pecks Drive to its intersection with the southerly projection of the eastern boundary of City of Everett Short Plat 28-96, a portion of Lots 15 and 16, Block 6, Beverly Hills Division 4 and the TRUE POINT OF BEGINNING.

- 4. Casino Road Mixed Use Overlay Zone.
- a. Area north of SR 526.

Commencing at the intersections of the centerlines of Beverly Lane and 79th Place SE, which is the TRUE POINT OF BEGINNING; THENCE easterly along the centerline of 79th Place SE to its intersection with the centerline of Evergreen Way; THENCE southwesterly along said centerline to its intersection with the easterly projection of the north margin of SR 526; THENCE westerly along the north margin of SR 526 and its projection to its intersection with the centerline of Beverly Lane; THENCE northerly along the centerline of Beverly Lane to its intersection with the centerline of 79th Place SE and the TRUE POINT OF BEGINNING.

#### b. Area south of SR 526.

Commencing at the SE corner of Section 12, T28N, R4EWM THENCE westerly along the centerline of East Casino Road to its intersection with the southerly projection of Lot 1, Tosland Half Acre Garden Tracts according to the plat thereof recorded in Volume 11 of Plats, Page 101, records of Snohomish County, Washington; THENCE northerly along said line and its projection to its intersection with the south margin of SR 526 and the TRUE POINT OF BEGINNING; THENCE easterly along said margin to the NW corner of Lot 2, City of Everett Short Plat 1202019-02 as recorded in

Auditors File 200302125001 records of Snohomish County, Washington; THENCE southerly along the western line of Lot 2 and its projection to its intersection with the centerline of East Casino Road; THENCE easterly along said centerline to its intersection with the centerline of Holly Drive; THENCE southwesterly along said centerline to its intersection with the centerline of Evergreen Way; THENCE northeasterly along the centerline of Evergreen Way to its intersection with the southwesterly projection of the northerly line of Tract A, Binding Site Plan AFN 8604255001, as amended, according to the survey thereof recorded in Volume 1 of Binding Site Plans, Page 53, records of Snohomish County, Washington; THENCE southerly along the west line of Tract A to the north boundary line of Beverly Garden Tracts Division 1; THENCE westerly along said line to the SW corner of Tract D, BSP AFN 8604255001; THENCE northerly along the west line of said Tract D and its projection to its intersection with the centerline of West Casino Road; THENCE easterly along said centerline to its intersection with the southerly projection of the west line of Lot 2 of the Short Plat recorded in AFN 8504120254 and the survey of Boundary Line Adjustment recorded in AFN 8912215004 Volume 30, Page 260, records of Snohomish County, Washington; THENCE northerly along said line and projection to its intersection with south margin of SR 526; THENCE easterly along said margin to the NW corner of Lot 3, Tosland Half Acre Garden Tracts and the TRUE POINT OF BEGINNING.

#### 5. 4th Avenue West Mixed Use Overlay Zone.

Commencing at the intersection of Evergreen Way and West McGill Avenue, which is also the TRUE POINT OF BEGINNING; THENCE southeasterly along the centerline of West McGill Avenue to its intersection with the northeasterly projection of the east line of Lot 1, Block 5, Intercity Addition Division 1, according to the plat thereof recorded in Volume 11 of Plats, Page 9, records of Snohomish County, Washington; THENCE southwesterly along said line to the NE corner of Lot 4, Block 7, Intercity Addition Division 1; THENCE southerly along the east line of Lot 4 to the SE corner of Lot 5, Block 7, Intercity Addition Division 1; THENCE westerly along the south line of Lot 5 and its projection to its intersection with the centerline of 4th Avenue West; THENCE southerly along said centerline to its intersection with the centerline of 100th Street SW; THENCE easterly along said centerline to its intersection with the

northerly projection of the east line of Lot 4 of City of Everett Short Plat 23-86 according to the survey thereof recorded in Volume 24 of Surveys, Page 16, records of Snohomish County, Washington; THENCE southerly along said line and its projection to its intersection with the centerline of SW Everett Mall Way; THENCE southwesterly along said centerline to its intersection with the centerline of Olivia Park Road; THENCE northwesterly along the centerline of Olivia Park Road to its intersection with the centerline of 9th Avenue West; THENCE northerly along said centerline to its intersection with the westerly projection of the south line of Lot 3, Olivia Park Division 1; THENCE easterly along said line to the SE corner of Lot 3; THENCE northerly along the east line of Lot 3 and its projection to its intersection with the centerline of 100th Street SW; THENCE westerly along said centerline to its intersection with the southwesterly projection of the east line of Holly 100 Condominium Plat according to the survey thereof recorded in Volume 47 of Condominium Plats, Page 161, records of Snohomish County, Washington; THENCE northeasterly along said line to the NE corner of said condominium plat; THENCE easterly to the SE corner of Lot 2 of City of Everett Short Plat No. 30-91 according to the survey thereof recorded in Volume 35 of Surveys, Page 265, records of Snohomish County, Washington; THENCE northerly along the east line of Lot 2 to a point 150 feet from the easterly margin of Holly Drive measured at a right angle; THENCE northeasterly, being parallel with and 150 feet from, as measured at right angles to the easterly margin of Holly Drive, to a point 130 feet from the south line of Lot 5, Walters Manor according to the plat thereof recorded in Volume 29 of Plats, Page 18, records of Snohomish County, Washington; THENCE northerly 130 feet to the south line of Lot 5; THENCE easterly along the south line of Lot 5 and its projection to its intersection with the centerline of 4th Avenue West: THENCE northerly along said centerline to its intersection with the southwesterly projection of the west margin of Holly Drive; THENCE northeasterly along said margin to its intersection with the centerline of 92nd Street SW; THENCE southeasterly along the centerline of 92nd Street SW to its intersection with the centerline of Evergreen Way; THENCE southwesterly along the centerline of Evergreen Way to its intersection with the centerline of West McGill Avenue and the TRUE POINT OF BEGINNING.

6. 112th Street SW Mixed Use Overlay Zone.

Commencing at the intersection of the centerlines of 108th Street SW and Evergreen Way, which is the TRUE POINT OF BEGINNING; THENCE easterly along the centerline of 108th Street SW to its intersection with the northeasterly projection of the west line of Lot 8, Block 1, Fairmount according to the plat thereof recorded in Volume 10 of Plats, Page 91, records of Snohomish County, Washington; THENCE southwesterly along the west line to the SE corner of Lot 8; THENCE easterly along the south line of Lot 8 to the NE corner of Lot 25, Block 1, Fairmount; THENCE southwesterly along the east line to the SE corner of Lot 25; THENCE South to the south margin of 112th Street SW; THENCE westerly along said margin to its intersection with the east margin of Evergreen Way; THENCE southwesterly along said margin to its intersection with the southeasterly projection of the south line of Lot D-2 of City of Everett Binding Site Plan 09-003, as recorded in AFN 201012155003, records of Snohomish County, Washington; THENCE northwesterly along the south line of Lot D-2 and its projection, including the jogs southwesterly, northwesterly, northeasterly and northwesterly to the west corner of Lot D-2; THENCE northeasterly along the west line of Lot D-2 to the SE corner of Lot 8, Block 4, Fairmont; THENCE westerly along the south line of Lot 8 to the SW corner of Lot 14, Block 4, Fairmont; THENCE northeasterly along the west line of Lot 14 and its projection to its intersection with the centerline of 112th Street SW; THENCE easterly along said centerline to its intersection with the N-S centerline of the SE 1/4, Section 23, T28N, R4E W.M.; THENCE northerly along said line to its intersection with the centerline of Hollow Dale Place; THENCE easterly along said centerline to its intersection with westerly projection of the south line of Lot 8, Silverdale according to the plat thereof recorded in Volume 24 of Plats, Page 5, records of Snohomish County, Washington; THENCE easterly along the south line of Lot 8 to the SE corner of Lot 11, Fairhaven Acres according to the plat thereof recorded in Volume 16 of Plats, Page 35, records of Snohomish County, Washington; THENCE northeasterly along the southeast line of Lot 11 and its projection to its intersection with the centerline of 108th Street SW; THENCE easterly along said centerline to its intersection with the centerline of Evergreen Way and the TRUE POINT OF BEGINNING.

7. Airport Road Mixed Use Overlay Zone.

Commencing at the West corner of Lot 54, Paine Field Addition No. 2 according to the plat thereof recorded in Volume 12 of Plats, Page 92, records of Snohomish County, Washington, which is the TRUE POINT OF BEGINNING; THENCE northeasterly along the northwest line of Lot 54 to its north corner; THENCE S33°10'09"W to a point 300.09 feet from the NW corner of Lot 19, Block 4, Fairmont according to the plat thereof recorded in Volume 10 of Plats, Page 91, records of Snohomish County, Washington; THENCE S26°17'56"E a distance 422.90 feet to its intersection with the south line of Lot 21, Block 4, Fairmont; THENCE easterly along the south line of Lot 21 and its projection to the east margin of Evergreen Way; THENCE southwesterly along said margin to its intersection with the north margin of Airport Road; THENCE southerly to the south margin of Airport Road and the NE corner of that portion of Lot 41, Block 1, Avondale that lies south of Airport Road; THENCE westerly along the north line of said portion of Lot 41 to the east margin of Evergreen Way; THENCE northerly to the intersection of the west margin of Evergreen Way and the south margin of Airport Road; THENCE northwesterly along the west margin of Airport Road to the southwesterly projection of the northwest line of Lot 54, Paine Field Addition No. 2; THENCE northeasterly along said projection to the West corner of Lot 54 and the TRUE POINT OF BEGINNING.

- C. Residential Targeted Area Designated. The areas hereby declared to be the residential targeted area of the city of Everett are the areas depicted on Exhibits A and B, which are attached to the ordinance codified in this section, and which are legally described in subsections A and B of this section.
- D. If a part of any legal lot is within the urban center or is within the residential targeted area, then the entire lot shall be deemed to lie within such area. (Ord. 3334-13 § 1, 2013; Ord. 3271-12 § 7, 2012; Ord. 2979-07 § 8, 2007; Ord. 2347-98 § 15, 1998)

# 3.78.160 Termination of provisions. SHARE

As of January 1, 2018, no applications shall be accepted for the tax exemption provided for under the provisions of this chapter. This chapter shall apply only to those properties whose owners have applications fully completed in accordance with this chapter on file before January 1, 2018. (Ord. 2979-07 § 9, 2007: Ord. 2658-02 § 1, 2002: Ord. 2347-98 § 16, 1998)

# 3.78.170 Annual reports. SHARE

- A. Annual Report to City Council. The planning director shall provide an annual report to the city council each January indicating the status of applications for the multiple-family housing property tax exemption filed in the preceding year, the number of projects and dwelling units that have been completed under the program in the preceding year, identifying changes to the state law affecting the city's program, and other relevant matters.
- B. Annual Reporting Requirement to CTED. The city shall annually report by December 31st of each year to the State Department of Community, Trade and Economic Development (CTED) the following information:
- 1. The number of tax exemption certificates granted;
- 2. The total number and type of units produced or to be produced;
- 3. The number and type of units produced or to be produced meeting affordable housing requirements;
- 4. The actual development cost of each unit produced;
- 5. The total monthly rent or total sale amount of each unit produced;
- 6. The income of each renter household at the time of initial occupancy and the income of each initial purchaser of owner-occupied units at the time of purchase for each of the units receiving a tax exemption and a summary of these figures for the city; and
- 7. The value of the tax exemption for each project receiving a tax exemption and the total value of tax exemptions granted. (Ord. 3032-07 § 9, 2007)